



Australian Government

Australian Taxation Office

New approach for truck drivers to claim their meal expenses

The ATO has today announced it has reinstated the meal-by-meal approach for truck drivers who claim travel expenses for meals, after consulting closely with industry.

The meal amounts have been published in a revised Taxation Determination and provide separate amounts for each meal.

The reasonable amounts are \$24.25 for breakfast, \$27.65 for lunch and \$47.70 for dinner. The amount for each meal is separate and can't be combined into a single daily amount or moved from one meal to another.

The ATO has been working with trucking industry representatives for several months, and have provided guidance materials on record-keeping for drivers. The ATO will continue consultation on an agreed approach for 2018/19 and future years with a view to establishing a daily rate to further simplify record-keeping requirements for drivers. The ATO reconfirmed they want all taxpayers to claim everything they're entitled to; no more and no less.

It's important to note the ATO does not limit the amount a taxpayer can claim when travelling away from home overnight for work. Drivers do not have to keep receipts for every meal if their claim is no more than the reasonable amounts that the Commissioner publishes each year. Drivers can only claim for amounts actually spent and not just the Commissioner's reasonable amount. Should drivers be asked to explain their claims, records such as bank statements for purchases can be relied on to show how much was spent.

The ATO will also ensure that any truck driver who has been using, or wishes to continue using the published previous daily amount of \$55.30, could continue to do so and would not be disadvantaged.

The ATO would like to thank the following industry groups for their feedback throughout the consultation process:

- Australian Road Transport Industrial Organisation directly and on behalf of its Branches
- National Road Transport Association
- Australian Trucking Association, representing and in consultation with all its member associations
- Victorian Transport Association
- Australian Livestock and Rural Transporters Association (ALRTA)
- Road Freight NSW
- Transport Workers Union

For more information about deductions, visit ato.gov.au/truckdrivers/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Truck-drivers---claiming-work-related-expenses/.

Join the discussion on claiming travel expenses at our [ATO Community \(https://community.ato.gov.au/\)](https://community.ato.gov.au/).

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